

TREASURY FINANCIAL MANUAL

TABLE OF CONTENTS

Part	Chapter	Title
1		INTRODUCTION
	1000	Purpose and Plan of the Treasury Financial Manual (TFM)
	2000	Financial Operations Startup Procedures for New Federal Entities
2		CENTRAL ACCOUNTING AND REPORTING
	1000	Introduction
	1500	Description of Accounts Relating to Financial Operations
	2000	Warrant and Nonexpenditure Transfer (NET) Transactions
	3100	Instructions for Disbursing Officers' Reports
	3200	Foreign Currency Accounting and Reporting
	3300	Statement of Transactions (FMS 224) Reporting by Agencies for Which the Treasury Disburses
	3400	Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury
	4100	Debt Management Reports
	4200	Agency Reporting on Unexpended Balances of Appropriations and Funds (Federal Agencies' Centralized Trial-Balance System II, FMS Form 2108: Year-End Closing Statement)
	4300	Reporting Instructions for Accounts Invested in Department of the Treasury Securities
	4500	Grants, Loans, Credits, and Contingent Liabilities Involving Foreigners
	4600	Treasury Reporting Instructions for Credit Reform Legislation
	4700	Agency Reporting Requirements for the <i>Financial Report of the United States Government</i>
	5000	Accounting and Reporting on Monetary Assets (Nonoperating Cash Items) Held by U.S. Treasury Offices
	5100	Reconciling Fund Balance With Treasury Accounts
3		PAYROLLS, DEDUCTIONS, AND WITHHOLDINGS
	3000	Payments to the Office of Personnel Management for Health Benefits, Group Life Insurance, and Civil Service Retirement
	5000	Withholding of District of Columbia, State, City, and County Income or Employment Taxes
4		DISBURSING
	2100	Submitting Required Improper Payments Information for Publication on the PaymentAccuracy.gov Web Site
	4000	Debt Management Services Collection of Delinquent Nontax Debt
	4500	Government Purchase Cards
	5000	Requisitioning, Preparing, and Issuing Treasury Checks
	6000	Checking Accounts With the U.S. Treasury
	7000	Cancellations, Deposits, and Claims for Checks Drawn on the U.S. Treasury
	7100	Check Reclamations
	8000	Designated Depositary Checking Accounts

Volume I

Part	Chapter	Title
4A		PAYMENT-RELATED ACTIVITIES WITHIN THE AUTHORITY GRANTED TO THE U.S. CHIEF DISBURSING OFFICER (CDO)
	1000	Introduction
	2000	Overall Disbursing Rules for All Federal Agencies
	3000	Requirements for Scheduling Payments Disbursed by the Financial Management Service (FMS)
	4000	Requirements for Non-Treasury Disbursing Officers (NTDOs)
5		DEPOSIT REGULATIONS
	1000	Introduction
	1500	General Terms and Conditions Governing Collection Services
	2000	Depositing Domestic Checks and Cash Received in Over the Counter (OTC) Collections
	4100	Requirements for Using Depositaries To Hold Public Money
	4600	Treasury Automated Lockbox Network
	5000	Unpaid Checks
	6000	Disposition of Foreign Currency and Checks Drawn on Foreign Banks
	6500	Voucher Date, Deposit Date, and Funds Availability Date
	7000	Credit and Debit Card Collection Transactions
	7500	Fedwire and Automated Clearing House (ARC) Credit Deposits to the Account of the Financial Management Service (FMS)
6		OTHER FISCAL MATTERS
	1000	Introduction
	3000	Payments of Unclaimed Moneys and Refund of Moneys Erroneously Received and Covered
	3100	Certifying Payments and Recording Corresponding Intragovernmental Receivables in the Federal Government's Judgment Fund
	3200	Policy for Providing Depositary and Other Financial Services to Federal Agencies
	4000	Intra-Governmental Payment and Collection (IPAC) System
	5100	Recovering Unclaimed Federal Financial Assets
	7000	Reporting Integrated Funding Transactions of Federal Assistance Programs
	8500	Cash Forecasting Requirements
	9000	Securing Government Deposits in Federal Agency Accounts
	9500	Revised Federal Financial Management System Requirements